651 charge upon all non-exempt import cargo. The proceeds of this tax are forwarded to the provincial treasury. Articles imported for military use, for relief, or for educational or research purposes are exempted from import duty. And customs duties are not levied on the personal effects and supplies imported for use by diplomatic officials and personnel of the administrative agencies of American aid and military missions to Formosa.

The collection of customs duty is the single largest source of income for the central government. In 1954, customs duties amounted to NT $611,022,015[2] There are two customs districts in Formosa - Taipei and Tainan. Sungshan airport is under the administration of the Taipei customs district.

687 1139 Because of the government control on foreign trade, which forbids the importation of luxury items, smuggling is rampant. In 1954, fines amounting to NT$4,683,485 were collected.

651 The salt tax was once the most important tax on the China Mainland. In Formosa,

2. The official exchange of Formosa currency in 1954 was NT$18.78 to US$1 and the market rate averaged NT$27.50 to US$1.